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SECOND QUARTERLY REPORT, YEAR THREE

Covering the period January 1, 2022 through March 31, 2022

Fiscal Accountability and Sustainable Trade (FAST)



Source: FAST, Meeting on Arrears Collection Template. Juba, South Sudan. January 2022

March 2022

This publication was produced for review by the United States Agency for International Development. It was prepared by DevTech Systems, Inc. under the Fiscal Accountability and Sustainable Trade Task Order, 7200AA18D00010/7200AA19F00015.

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Fiscal Accountability and Sustainable Trade (FAST)

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Date of submission:	April 29, 2022
Date of approval:	May 9, 2022

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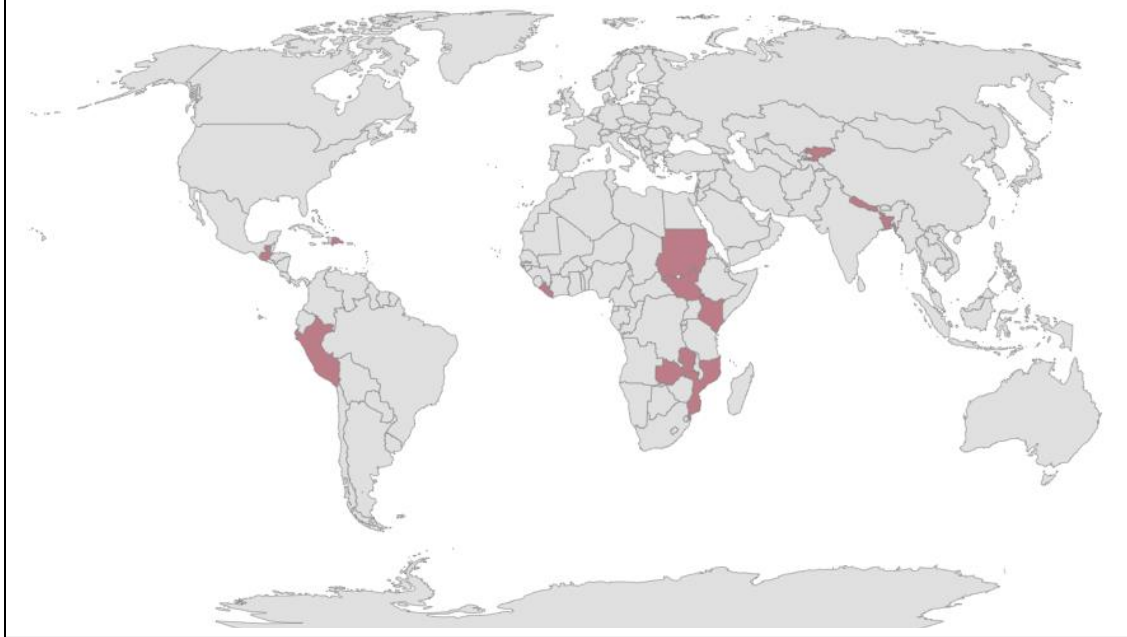
Acronyms

ACOR	Alternate Contracting Officer Representative
AM	Activity Manager
AMEL	Activity Monitoring Learning and Evaluation
ATAF	African Tax Administration Forum
COP	Chief of Party
COR	Contracting Officer Representative
CSIS	Center for Strategic and International Studies
CSOs	Civil Society Organizations
DDI	The Bureau for Development, Democracy, and Innovation
DEC	Development Education Clearinghouse
DRG	Democracy, Human Rights and Governance
DTM	Debt Transparency Monitor
DTS	Debt Transparency Scorecard
DPP	Department of Public Procurement
DCOP	Deputy Chief of Party
DRM	Domestic Resource Mobilization
EMD	The Center for Economics and Market Development
FAD	Fiscal Affairs Department at the IMF
FAST	Fiscal Accountability and Sustainable Trade
FY	Fiscal Year
IFIs	International Financial Institutions
IMF	International Monetary Fund
SEDAPAL	Lima's Water Company
LMIC	Low -and Medium- Income Countries
MAPS	Methodology for Assessing Public Procurement System
MENA	Middle East and North Africa
MOF	Ministry of Finance
MOFP	Ministry of Finance and Planning
PES	Payment for Environmental Services
PFM	Public Financial Management
PRC	People's Republic of China
PPL	Public Procurement Law
SAIs	Supreme Audit Institutions
SMEs	Small and Medium Enterprises
TADAT	Tax Administration Diagnostic Assessment Tool
TDY	Temporary Duty
TPPR	Transparent Public Procurement Rating
UNCITRAL	United Nations Commission on International Trade Law
USAID	United States Agency for International Development
VAT	Value Added Tax
WB	World Bank

Executive Summary

Fiscal Accountability and Sustainable Trade (FAST) is a contractual mechanism that enables USAID/Washington, Missions, and other operating units to rapidly respond to urgent needs for analysis, assessment, implementation, and knowledge creation and sharing. While most FAST activities are of short duration, others are for multi-year engagement.

Figure 1: FAST Geographic Presence



In the second quarter of FY 2022, as the global economy began its slow recovery from COVID-19, FAST quickly mobilized consultants to begin implementation of its domestic expenditure arrears management activity in South Sudan. Responding to Mission request, it extended with cost its activity on procurement reform in Kyrgyzstan. It published two knowledge products on the USAID DEC: a primer on tax policy reform and the Debt Transparency Monitor. The FAST team initiated the development of four new activities: a DRM-PFM assessment in Burundi to provide a menu of options for USAID programming in these areas; development of an USAID primer on public financing arrangements for private small and medium enterprises and start-ups; and two training programs for USAID officers: a pilot training course on behavioral economics and another on domestic resource mobilization (DRM). It successfully supported and completed a TADAT assessment in Zambia. The team also submitted to USAID two final reports: one on civil service reforms and another on PFM for Payment for Ecosystems Services for the Dominican Republic. Finally, FAST successfully submitted four country case studies on the challenges and opportunities of implementing PFM reforms in fragile states.

Currently, FAST is engaged in 10 countries; since 2020, FAST has worked in 13 countries (see figure 1) **In Kyrgyzstan, FAST is conducting a procurement reform activity.** FAST started the development of the e-Contract Management Module and supported the development of the new Public Procurement Law (PPL). FAST is also providing technical assistance to the Department of Public Procurement (DPP) Training Center to update the online and face-to-face training modules. With successful implementation of activities and deliverables, FAST received an

extension with cost on February 23, to support the implementation of additional activities. The extension will advance e-procurement reforms, strengthening institutional development of DPP, assisting in establishing centralized procurement body, and strengthening transparency and accountability.

In Peru, FAST is developing program design, institutional arrangements, and contractual instruments for streamlining Lima's water company (SEDAPAL) Payment for Environmental Services (PES) program implementation through third parties. FAST is analyzing organizational alternatives to solve the bottlenecks that impede the use of USD 30+ million earmarked for green infrastructure.

Accessible Primer on Tax Policy Reform. The FAST team delivered a tax policy reform primer in plain language that can be directly useful for USAID officers without prior expert knowledge. The primer also provides officers with step-by-step guidance to assist tax policy reforms and visual representations of the tax systems and processes in many USAID partner countries. The primer was reviewed internally by USAID and approved in January 2022. The primer was then published on DEC in January 2022.

Primer on Debt. The FAST team delivered a comprehensive primer on debt. The primer can be useful for USAID officers who do not have expert knowledge regarding debt. The primer dives into several areas of importance, including debt management, debt sustainability, and debt restructuring. The primer was delivered to the AM in this reporting quarter and the FAST team is working on incorporating the additional comments.

Debt Transparency Monitor. FAST is providing USAID and others with a handy, empirically based, and visually accessible tool for assessing and monitoring the transparency of debt reporting in low and middle-income countries and, thereby help inform USAID and other prospective donors. FAST delivered the tool and report during the reporting quarter. The report was published on DEC and FAST is collaborating with CSIS to disseminate the DTM to a larger audience.

Programmatic Analysis of Civil Service Reform Approaches. FAST delivered a complete draft of the report which draws from real-world experiences of countries to inform USAID of effective approaches that can improve the performance, accountability, and cost-effective management of the public sector. The report was delivered to the AM during the reporting period.

South Sudan Arrears Management. FAST laid grounds to help the Ministry of Finance and Planning (MOFP) reduce the huge amount of domestic expenditure arrears. FAST is supporting arrears management (collecting arrears data, validating information, and recommending an approach to clear the existing arrears balances), and arrears prevention.

Fiscal Reform in Fragile States. FAST is providing evidence, from experience in five fragile case countries, on what interventions have shown to be most effective in advancing fiscal reform in fragile states and how fiscal reform can address fragility. During the reporting quarter, all five country case studies were completed and submitted to the AM. Comments have already been received for four out of the five case studies from USAID and the respective missions.

Zambia TADAT Assessment Mission. FAST provided a TADAT qualified expert to participate in an assessment of the Zambia Tax Administration. The expert served as a team member to produce the Zambia Tax System Performance Monitoring Report (PAR) using the Tax Administration Diagnostic Assessment Tool (TADAT).

QUARTERLY REPORT

This report covers the period January 1, 2022 to March 31, 2022. It summarizes activities and results of the ongoing FAST tasks throughout Fiscal Year (FY) 2022, including a discussion of progress against the work plan.

I. INTRODUCTION

The Fiscal Accountability and Sustainable Trade (FAST) task order supports rapid, sustainable, and equitable economic growth in USAID-assisted countries by bringing a systems approach to addressing PFM (public revenue, budget, expenditure, and debt), trade capacity building (TCB), macroeconomic planning and policies, and other economic governance issues, such as regulatory reform, and by supporting missions to improve the following: a) host-country capacity to mobilize revenue and provide public services; b) policy climate for investment that generates more productive employment and inclusive growth, including issues specific to women and other disadvantaged populations; c) host-country ability to recover from, prevent, and mitigate the impact of conflict, natural disasters, or fiscal crises; and, d) host-country institutional capacity to identify, design, advocate for, and implement better economic policies to enhance inclusive growth and gender equity.

FAST team includes a dedicated core staff of experts with expertise in PFM, trade, macroeconomic planning and policies, and other areas of economic governance.

During the second quarter of FY 2022, as the global economy began its slow recovery from COVID-19, FAST, in addition to continuing to successfully mobilize consultants and implement activities on the ground, also initiated several new activities, extended an on-going activity, finalized and published several knowledge products, completed several case studies and final deliverables, as well as closed-out an activity. This report discusses core management and presents FAST activities and progress according to the two project workstreams:

Workstream 1: Technical leadership, including a strengthened understanding of leading practices and tools, and,

Workstream 2: USAID Operating Unit and Partner Country Support

Management and reporting

FAST core management includes the Chief of Party (COP) and the Deputy Chief of Party (DCOP), with access to a Trade Advisor, and project management support staff.

DevTech System, Inc. is the prime contractor with subcontractor support from Nathan Associates, Georgia State University, and The Economist Intelligent Unit. The COP and DCOP are DevTech staff and the Trade Advisor is a Nathan Associates staff member.

Table I lists final deliverables in effect during the first quarter of FY 2022 and their status, a more complete list of deliverables and their status can be found in Annex II. The table includes reporting deliverables and program deliverables. Reporting deliverables are requirements established in the FAST Task Order Contract, while program deliverables are established over the execution of the annual work plan and based on specific approved work activities.

Table 1: Deliverables schedule and status

Deliverable	Task	Original due date	Revised due date	Status
Reporting				
Quarterly report 1	I Core management	01/31/2022	01/31/2022	Approved
Quarterly report 2	I Core management	04/30/2022	04/30/2022	Submitted
Quarterly report 3	I Core management	07/30/2022	07/30/2022	Not Due
Year IV work plan	I Core management	08/15/2022	08/15/2022	Not Due
Final Program Deliverables				
Peru assessment	4 PFM for PES	06/30/2020	TBD	Delayed. In Progress
Dominican Republic assessment	4 PFM for PES	09/30/2020	11/30/2021	Delivered. Ongoing Revisions
3 rd Country Assessment	4 PFM for PES	TBD	TBD	Not yet defined
Global report	4 PFM for PES	TBD	TBD	Not yet defined
Second annual report - Kyrgyzstan	6 Procurement reform Kyrgyzstan	09/30/2022	10/31/2022	Not due
Activity completion report - Kyrgyzstan	6 Procurement reform Kyrgyzstan	10/31/2023	10/31/2023	Not due
Tax Policy Reform Primer	10 Tax Reform Primer	05/30/2021	05/30/2021	Approved January 2022
Public Debt Primer	11 Public Debt Primer	07/12/2021	03/30/2022	Delivered. Under review
Final report	13 Fragile States	11/20/2021	05/15/2022	In progress
Final report	14 Civil Service Reform	09/30/2021	03/7/2022	Delivered. Under Review
Final report	15 Debt Transparency Monitor	09/10/2021	12/28/2021	Approved February 2022
Roadmap for expenditure management	16 South Sudan Arrears Management	05/05/2022	05/05/2022	Not Due

II. WORKSTREAM I: TECHNICAL LEADERSHIP, INCLUDING STRENGTHENED UNDERSTANDING OF LEADING PRACTICES AND TOOLS

FAST carried out several technical leadership activities during the second quarter of FY 2022 that will yield results in terms of a better understanding of best practices and analytic tools. Table 2:

Technical Leadership briefly itemizes these results. The following paragraphs discuss these results in greater detail.

Table 2: Technical Leadership Results

Type	Brief Description	Status
Knowledge Management/Tool	A. Curated repository and search tool for payment for ecosystems and related landscape literature.	<ul style="list-style-type: none"> Delivered Adding new materials
Tool	B. Tax Policy Primer	<ul style="list-style-type: none"> Approved
Tool	C. Debt Primer	<ul style="list-style-type: none"> Delivered Under Review
Tool	D. Civil Service Reform Primer	<ul style="list-style-type: none"> Delivered Under Review
Tool/Knowledge Management	E. Debt Transparency Monitor	<ul style="list-style-type: none"> Approved
Tool/Knowledge Management	F. Arrears Clearance Strategy	<ul style="list-style-type: none"> Delivered Under Review

Tax Policy Reform Primer

Purpose: The tax policy reform primer provides a broad and accessible overview of tax policy. This includes thorough explanations of several tax categories and their relationship with a country's political economy, a clear outline of the standard stakeholders in the tax ecosystem in USAID partner countries, and key ideas for the design of tax policy reform. Additionally, the primer lays out specific examples of tax policy reform, including donor- and, specifically, USAID-supported projects that illustrate good practice in design and implementation. To better understand the role of donors in tax policy reform, the primer also describes how USAID and other bilateral and multilateral institutions can support partner countries in their efforts for reform. (See Figure 2.)

Progress: COR provided final approval on January 5, 2022. FAST published the primer on DEC on January 11, 2022.

Results: The primer already is helping improve USAID officer's knowledge of tax policy reform and is serving as one of the bases of USAID's upcoming (April 2022) DRM Training. The primer is main learning tool to be shared with participants.

The tax policy reform primer is in plain language that can be directly useful for USAID officers without prior expert knowledge. The primer also provides officers with step-by-step guidance to assist tax policy reforms, and visual representations of the tax systems and processes in many USAID partner countries.

The primer presents a basic approach to tax policy reform in developing countries, drawn from international experience and best practices. The primer emphasizes throughout issues and experiences that USAID staff are likely to encounter. The primer explains the key economic and political economy issues surrounding tax policy reform. This includes basic principles of taxation, best practice application of those principles in developing countries, and critical design features of main taxes. The primer features examples from some of the countries that USAID has supported, namely, Bangladesh, Bosnia and Herzegovina, El Salvador, Georgia, Nepal, the Philippines, Rwanda, and Tanzania.

This primer is organized as follows. This first chapter presents basic principles of tax policy and reform. Chapters II through IV provide greater detail about major direct taxes: personal income and payroll taxes, corporate income tax, and property and wealth taxes. Chapters V through VII cover the most common indirect taxes: value-added tax (VAT), excise tax, and taxes on international trade. Chapter VIII discusses special topics in taxation, namely interaction among direct taxes (i.e., VAT, excise, and international trade taxes); taxation of extractive industries; taxation in fragile states; gender and taxation; carbon taxation; and emerging issues on the international tax agenda such as base erosion and profit shifting, transfer pricing, and the digital economy. Chapter IX concludes and provides recommendations for future donor support for tax policy reform in partner countries.

Public Debt Primer

Purpose: To provide useful insights into public debt issues in low- and middle-income countries with practical guidance to inform prospective USAID programming in this space. Specific topics or research questions addressed include: what is public debt and why is it important to USAID; why governments borrow, and how borrowing affects growth and development more generally; how governments borrow; what debt sustainability means; issues and approaches related to improving debt management; issues and approaches related to improving debt transparency and coverage; how debt problems should be handled; indicators, approaches and resources for measuring or benchmarking debt transparency, debt sustainability, and the quality of debt management; and examples of USAID and other international support in these areas.

Figure 1 Cover of the Tax Policy Primer



Progress: The FAST team delivered a draft of the primer to the AM in December 2022 and received comments. FAST incorporated the comments from USAID and delivered the revised version in March 2022 and received additional comments. FAST is working on incorporating the comments and plans on submitting a final draft in Q3 2022.

This primer makes clear that getting public debt right means achieving a proper balance between the benefits, the costs, and the risks of borrowing. Successful debt management largely hinges on credible commitments to maintain “sustainable” levels of government indebtedness. Thus, the remainder of this primer will address three main questions: What does “getting public debt right” mean concretely? What should countries do to get there? And how can development partners and stakeholders help in the process?

To answer these questions, the primer provides a framework linking the key relevant concepts, the basic theories and assessment tools and indicators. That framework will assist development stakeholders in putting the proper emphasis on public debt developments in their analysis and advice. An improved ability to detect early warnings of unhealthy developments could prompt advice to take timely and effective mitigation measures aimed at plugging the gaps in the debt management framework. Good international practice derived from past cases of success and failure will inform that discussion.

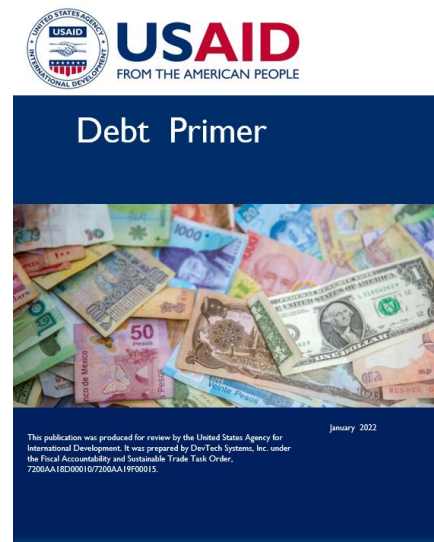
The primer equips USAID staff with concrete tools to (i) understand the importance of a sound public debt policy for economic and financial development, (ii) assess when the government’s approach to public debt is problematic (poor management, wrong prioritization and sustainability at elevated risk), (iii) understand preventive strategies to mitigate the risk of debt problems and how development partners can help in developing such strategies and putting them in place, and (iv) in case of failure, have a good grasp of productive approaches to debt restructuring or default.

Fiscal Reform in Fragile States

Purpose: To provide evidence on what interventions have shown to be most effective in advancing fiscal reform in fragile states and how fiscal reform can address fragility. The results of this research will help field officers in USAID Missions to better design and manage effective fiscal reform activities and provide them with useful references to promote the use of such programs with Mission leadership. This research will draw from the development of a series of case studies. These studies will inform the development of the main paper on PFM in Fragile States. The five case studies were selected based on identifying a range of contexts with a focus on reflecting different drivers and levels of fragility (e.g., natural resource rich state vs. a country with fractured national identity). The paper will also draw from a broader experience of successful reformers.

Progress: The FY 2022 second quarter began with a revised workplan that was approved by the AM to reflect a more realistic timeline for submission of the five country case studies and for

Figure 2 Cover of the Debt Primer



the main integrated paper. Over this reporting period, four of the case studies (Liberia, Mozambique, Nepal, and South Sudan) were completed and submitted to the AM. USAID and mission comments have been received on 3 out of 5 of the case studies. FAST is working on the final draft of the Guatemala case study, which will be submitted in April 2022. Drafting of the main integrated paper has begun.

Programmatic Analysis of Civil Service Reform Approaches

Purpose: To draw from real-world experiences of countries to inform USAID of effective approaches that can improve the performance, accountability, and cost-effective management of the civil service. The analysis results in a Field Guide that will provide USAID with a set of practical options that staff could consider in their efforts to assist partner countries to improve their public sector operations as an element of the broader aim of promoting sustainable and equitable economic growth. In developing this set of options, the research draws from real-world experiences in implementing successful civil service reforms under varying political systems and constraints, all the while reflecting upon promising, yet untested, approaches identified by academia and other knowledgeable groups.

Progress: FAST submitted the draft final report on October 13, 2021 to the AM. The AM recommended a change in the structure and focus of the document, which FAST completed in February 2022. USAID is reviewing the final draft of the report.

The civil service is defined to include employees in organizations and agencies under the executive arm of government engaged in policy and strategy development, programs and projects implementation and service delivery to citizens.

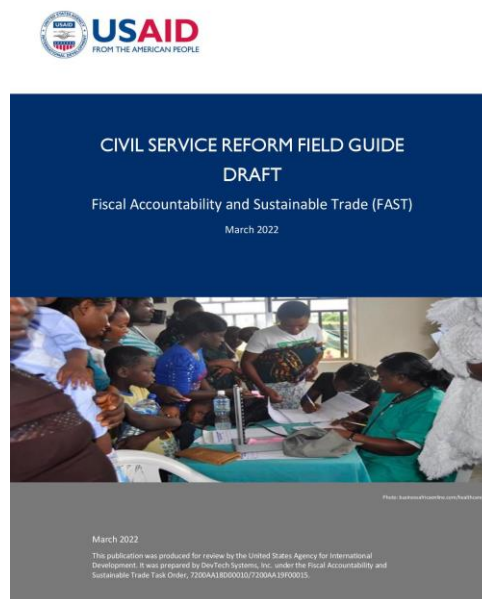
The focus in the report is to improve government transparency, accountability, efficiency, and effectiveness and how this can be best achieved through five different approaches. The report does not purport that one approach is better than the others, rather it offers guidance as to what has worked well and what has not.

The following themes are presented for each approach: (i) policy imperatives and rationale; (ii) political economy considerations; (iii) strategies and programs; and (iv) results and critical success factors.

Public Debt Transparency Monitor (DTM)

Purpose: To provide USAID and others with a handy, empirically based, and visually accessible tool for assessing and monitoring the transparency of debt reporting in low and middle-income countries and, thereby help inform prospective USAID and other donors. The DTM will build on recent debt transparency efforts, particularly the WB Debt Reporting Heatmap and Development Reimagined's Country Debt Report. This task is developmental and may result in the establishment of a permanent DTM and annual updating of the scorecard, database, and repository.

Figure 4: Cover of the Civil Service Reform Field Guide



Progress: The FAST team completed and delivered the Debt Transparency Monitor to the AM in December 2021. The AM provided final comments and edits in January 2022, which FAST incorporated into the report. The AM approved the report and delivered the DTM to COR, who approved the report on February 18, 2022. The report was uploaded to DEC in February 2022. The FAST team is collaborating with CSIS to work on a plan to disseminate the DTM. Two of the DTM authors will present the DTM as part of a panel on debt transparency at the upcoming September 2022 conference of the International Consortium on Governmental Financial Management.

Results: USAID now possesses a unique means for assessing the degree of debt transparency that we call the debt transparency scorecard. This scorecard was applied to 102 low- and middle-income countries and the results presented in the Debt Transparency Monitor.

This Monitor emphasizes that public debt levels in low- and middle-income countries (LMICs) have been on the rise for a decade. The worldwide economic challenges caused by the COVID-19 pandemic have only magnified debt burdens, which in many cases have soared to unsustainable levels. International organizations such as the World Bank (WB) and the International Monetary Fund (IMF) have raised concern that the lack of debt transparency among these countries has obscured poor borrowing practices, borrowing for infeasible projects, and borrowing for corrupt or fraudulent purposes. This rapidly rising debt, combined with weak debt transparency, can and has led to fiscal distress, leaving governments unable to meet their obligations or provide basic services to their citizens.

An expanding universe of international creditors complicates the ability of LMIC governments to properly report their debt. The relative share of borrowing from Paris Club lenders and international financial institutions (IFIs) has decreased over time, giving way to a combination of commercial debt and borrowing from other bilateral creditors, most notably the People's Republic of China (PRC). As recent research confirms, PRC lending often follows practices that are inconsistent with those of Paris Club lenders and the International Financial Institutions, such as the IMF, World Bank, and the regional development banks, ranging from the collateralization of specific assets or revenue streams to confidentiality clauses that limit the reporting of official PRC loans. Such terms are not only incompatible with good practice, but also make it extremely difficult to know the full extent of the fiscal risks these debts present to debtor countries.

Inadequate debt transparency not only presents risks to fiscal sustainability. It also deprives parliaments and the public of full information on the executive's financial dealings, at the expense of democratic accountability. Furthermore, opaque debt deals can buoy corrupt or authoritarian regimes and even imperil a country's economic sovereignty. Timely, accurate, and comprehensive debt reporting, on the other hand, promotes democratic checks and balances and can help ensure that democracy delivers for all of society.

Against this backdrop, FAST developed a new tool, the Debt Transparency Scorecard (DTS), to systematically assess how well LMIC governments report on public debt to their citizens. Based on a survey of 102 LMICs applying the DTS methodology, FAST found that countries' debt reporting is quite incomplete: governments, on average, report only 58 percent of the debt data and information that they should. Moreover, of the countries with known debt obligations to the PRC, only 58 percent report on this debt. FAST findings confirm that when it comes to debt transparency in LMICs, there is considerable room for improvement.

International institutions and bilateral donors, such as USAID, can help partner countries improve debt transparency. Among others, they can help strengthen legal frameworks governing public debt and debt reporting; strengthen inter-institutional coordination for debt control, management, reporting, and oversight; and train and provide guidance for country partners to

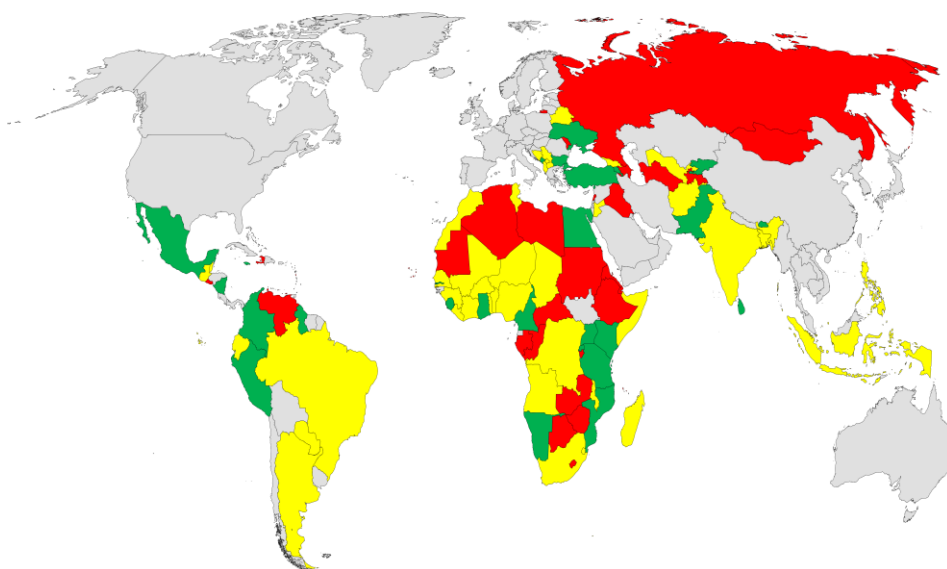
produce strategic analyses and reports (e.g., public sector balance sheets, medium-term debt management strategies, and fiscal risk statements) that, combined, can provide a more comprehensive accounting of sovereign debt and vulnerabilities.

Donors can also help build effective demand for good public debt governance and oversight by cooperating with Civil Society Organizations (CSOs), parliaments, and supreme audit institutions (SAIs). Targeted programs would include creating awareness, providing technical training, and supporting advocacy for policy change.

To inform these debt transparency improvements, the DTS identifies where each of the surveyed countries provides information and where such information is lacking. This handy tool provides a reference point for understanding a country's particular needs today and can be replicated and expanded in future years to monitor improvements in debt transparency over time.

FAST found that debt transparency weaknesses are present in all regions and income groupings.

Figure 3: Debt Transparency Around the World



Source: Debt Transparency Scorecard Database. USAID/FAST, 2021.

Figure 2 features a world map comparing the relative debt transparency of the 102 surveyed countries, as represented by their composite DTS score. The colors are assigned as green for the top one-third performers, yellow for the middle-third performers, and red for the lowest-third performers. As the map illustrates, the issue of inadequate debt transparency is not confined to any specific region of the world. And even many of the countries in green have considerable shortfalls in terms of providing adequate reporting to their citizens on the nature, size, characteristics, and riskiness of their public debt.

Table 3 presents the average DTS scores by income group and region. It indicates that the DTS score increases with a country's income grouping, but the differences are small. It also indicates that, by region, the lowest average DTS scores are found in Oceania (0.31) and the Middle East and North Africa (MENA) (0.37). Oceania only includes five surveyed countries, while MENA includes eight. For the 44 countries surveyed in sub-Saharan Africa, we found an average DTS score of 0.57, similar to the global average for all LMICs.

Table 3: Average DTS Scores Across Income Groups and Regions

CATEGORY	AVERAGE DTS
<i>Income group</i>	
Low-Income	0.55
Lower Middle Income	0.57
Upper Middle Income	0.61
<i>Region</i>	
Asia	0.66
Europe and Eurasia	0.65
Middle East and North Africa	0.37
Sub-Saharan Africa	0.57
Latin America and the Caribbean	0.66
Oceania	0.31
Global	0.58
<i>Source: Debt Transparency Scorecard database created by FAST.</i>	

Domestic Resource Mobilization Training

Purpose: To support USAID E3/EP trainings in PFM and other areas for USAID staff, workshops, and other events for the PFM “community of practice” -- to contribute to improved analysis and design of USAID assisted tax and budget activities. FAST provides support for these trainings, such as leading training sessions. The training will take place in April and May of this year.

Progress: During the reporting period, COP Gallagher collaborated with USAID staff at the DRG center on creating 4 sessions on domestic resource mobilization. The topics covered during these sessions include subnational revenue assignment, tax expenditures, tax policy principles, and the role of revenue in government. COP Gallagher is also providing support and insight on other sessions during the training.

On-demand Technical Support

FAST provides quick turnaround, on-demand assistance or collaboration for USAID Washington offices, as they may arise. During the reporting period the on-demand assistance included:

- **Statistical analysis of debt transparency, fragility, macroeconomic resilience:** Working with both the Economics Center and DRG, FAST experts conducted statistical testing of relationships debt transparency, fragility, and a variety of governance indicators. The statistical analysis leads to some important possible relationships that warrant further and deeper analysis, namely:
 - Debt transparency may have helped countries better access new debt financing during the pandemic.
 - Debt transparency is positively and linearly correlated with democracy, where more democratic countries tend to practice greater debt transparency.
 - A particularly interesting finding is the seeming inverse (negative) relationship between debt transparency and COVID-caused economic vulnerability. That is, our calculations of economic vulnerability produced in mid-2020 still seem to

- have some resonance. And, the implication of this estimation is that more vulnerable countries are less transparent regarding their public debt.
- There also appears to be an inverse relationship between fragility and macroeconomic resilience, where the more fragile a society is the lower macroeconomic resilience they appeared to have had prior to the outbreak of COVID-19, thereby making them less equipped to defend their economies against the economic impacts of the pandemic.
- **Ukraine-Russia conflict impacts:** FAST initiated a live document to capture information about the potential impacts or fallouts from the Ukraine-Russia conflict, particularly with respect to impacts on world food availabilities and how these might affect USAID partner countries, refugee flows, and other economic and social concerns.
- **Information about subsidy reforms.** FAST gathered documents and findings that relate to experiences around the world about how subsidies have been reduced or removed in low-income countries. The emphasis was on fuel subsidies.
- **PFM course – panel participation.** FAST COP Gallagher participated in a panel as part of USAID’s annual PFM course for USAID officers. Gallagher responded to questions about how country fiscal systems weathered the pandemic, what lessons were learned for PFM from the pandemic, and what were some of the major challenges.
- **Programs development.** During the quarter, FAST team members worked with USAID staff to further develop concept notes for 1) a course on behavioral economics training, and 2) a primer on public finance to support small and medium enterprises and blended finance. We discuss these below.

Behavioral Economics Pilot Training Course

Note: this task is in the planning stage at this moment.

Purpose: To leverage the use of behavioral economics in USAID’s development programming by providing staff at the Agency with an introductory course on behavioral economics, in both theory and practice. This task includes the creation of a 7-day course, a workplan with a detailed curriculum outline, surveys, and a final report. This is a pilot training course, and the lessons learned from this iteration will be applied to future trainings. This is also a jumping off point for including behavioral economics in USAID’s programming.

Progress: FAST received the initial concept note from the AM on February 28, 2022. The FAST team spoke with several organizations and experts in March 2022 and following internal discussions, FAST decided to conduct a formal, open procurement process. FAST finalized the request for proposals (RFP) in March 2022. The RFP will become public in early April 2022.

During the development of the RFP, FAST worked on expanding the original concept note provided by USAID. This expansion included defining five major themes, which the course will focus on. The themes are cognitive biases; decision theory and framing; the impact of poverty, fragility, and conflict on biases and decision heuristics; mental models; and improving programmatic approaches in development. The course will cover these topics in both theory and practice, utilizing both experts and development practitioners.

The course will include lectures, breakout rooms, and individual work. In the breakout rooms, the participants will work to solidify the lessons from the lectures, apply behavioral economics to project design and implementation, and work through development challenges, incorporating behavioral economics concepts and theories.

Public Finance for SMEs

Note: this task is in the planning process at this moment.

Purpose: To begin mapping out the landscape and addressing key questions and issues pertaining to these alternative financing models (models which use public funding directly and/or to engage private sector funding to finance start-ups and fast-growing SMEs). Activities would include:

- Identify the different models which are being used to direct financing to start-ups and fast-growing SMEs and which use public funds directly and/or in conjunction with private capital.
- Explore the ways in which those vehicles are managed with regard to selection of financing candidates and the allocation of financing.
- Identify good-practice approaches to transparent and effective governance of those vehicles, including risk management and accountability mechanisms.
- As possible, reflect upon the ability of these entities to make successful financing decisions (as indicated by loan losses and financial returns, and where possible the successes of enterprises supported).
- Consider examples and/or potential for how private finance and the private finance intermediaries which controls that capital might align with public sector counterparts - either through co-financing arrangements and/or with private financing directly contributing to the pool (or visa-versa - public funds being contributed to private capital pools targeted to start-ups and SMEs).

Progress: The Task is currently under review and revision.

III. WORKSTREAM 2: USAID OPERATING UNIT AND PARTNER COUNTRY SUPPORT

FAST worked on four tasks to support operating units during this quarter. These are PFM for PES, effective public procurement for Kyrgyzstani taxpayers, PFM and DRM assessment in Burundi, and the South Sudan arrears management activity.

Public Financial Management for Payment for Ecosystems Services

Purpose: Assess and provide design recommendations for PES programs through a public financial management lens to strengthen their effectiveness, efficiency, equitability, and transparency in the use of funds. This task includes assessments in Peru, the Dominican Republic, and Kenya, as well as supporting knowledge management in Washington. The task also includes providing support to the DDI, such as preparing a repository or writing blog articles.

Progress: To date, FAST drafted the Public Financial Management for Payment for Ecosystem Services assessment in the Dominican Republic and has drafted a technical report on the organizational design strategy for environmental funds in Peru.

FAST delivered the final report for the Dominican Republic activity in FY22:Q1. The report is awaiting final approval. The assessment included the design, capacity, systems, and operations concerning the principles of good PFM. This assessment informs on the extent PES activities are equitable, effective, and efficient. It also proposes adjustments, corrective actions, and changes to enhance collection of fees and administration and allocation of revenues. This activity also

produced lessons learned and recommendations for future PES activities in the Dominican Republic and elsewhere.

The pilot PES has been operating for a decade and has been making payments generally on time to the environmental sellers. However, FAST found several shortcomings of the program as related to its financial sustainability and PFM practices. FAST found that there are important cash flow issues that put the program at risk. Similarly, the budgets FAST had access to are inaccurate. Transparency is a concern as financial information is not published. Also, the treasury management is not compliant with international best practices as the project has its own bank account. In general, the project is being compliant with the PES law enacted in 2018. Some of the recommendations include the need to improve transparency in the receipt and disbursements of funds, to improve the reliability of the transfer of funds, and to strengthen cash flow planning and management.

In Peru, FAST developed program design, institutional arrangements, and contractual instruments for streamlining Lima's Water Company (SEDAPAL) PES program implementation through third parties. FAST analyzed organizational alternatives to solve the bottlenecks that impede the use of USD 30+ million earmarked for green infrastructure.

Activities performed in Peru included: 1) analysis of documentation of the current implementation of green infrastructure in Peru, 2) review documentation related to the legal viability of fund transfers, 3) interview stakeholders in Peru including SEDAPAL, candidate organizations to implement the funds, regulators, and other government offices involved in green infrastructure in the country, and 4) draft the organizational strategy to overcome the identified implementation problems. FAST delivered the draft organizational design strategy in January, 2022, and presented its results to USAID/W, USAID/Peru, and colleagues from the USAID Natural Infrastructure for Water Security (NIWS) project in February 2022. .

In the organizational design strategy, FAST proposed a program configuration after an analysis of seven alternative options for MERESE implementation, ranging from SEDAPAL's keeping full control of implementation to transferring some or all of its MERESE responsibilities. Based on this options analysis, the FAST team is recommending that SEDAPAL create a program using the comparative advantages of several organizations. FAST will resume conversations with SEDAPAL and other organizations in Peru when the transitory situations that prevent the project moving forward in the country improve.

FAST is currently in conversations with USAID/W and USAID/Kenya to determine how FAST can support the implementation and evaluation of PES projects in the country.

In parallel to the country work, FAST continues to compile and manage the PES document repository and has created an annotated bibliography and a search tool. The FAST annotated bibliography and repository contain 260 documents. FAST also developed the navigation tool for the PES literature, it is a powerful and easy-to-use search tool. Once approved by the AM, FAST will present the tool in an online seminar.

Results: USAID is now fully cognizant of the types of public financial management problems relating to both the Dominican Republic and Peru that have occurred and has been provided potential solutions to these problems. The lessons learned from the Dominican and Peruvian cases are important lessons learned for the design and operation of PES activities in the rest of the world and we will apply these lessons in upcoming PES reviews.

Procurement reform in Kyrgyzstan

Purpose: Improve self-reliance in Kyrgyzstan's public procurement systems by; (i) improving the efficiency of the public procurement system; (ii) enabling CSOs to monitor public procurement; and (iii) increasing the capacity of staff from DPP and other procuring entities in support of reforms in public procurement systems and processes. These changes will improve transparency and reduce corruption. The FAST team works with the DPP, State Committee on Information Technology, and media and CSOs. This effort supports the digitalization of public procurements to increase transparency, reduce corruption, and enable civic oversight and participation in the budget planning and execution phases.

Progress: During this quarter, FAST executed the following:

E-procurement: To improve e-procurement, FAST continued its development of the e-Contract Management module, including the electronic screens and related database tables. These components help facilitate the importing of completed contracts, submitting deliverables, reviewing and approving deliverables, and processing objections to contracts. Regarding the request for quotation of the procurement of servers, the RFQ was reissued because the original offerors were not viable options. FAST also worked with the Department of Public Procurement (DPP) on troubleshooting an issue with the eProcurement system not integrating successfully with the treasury system, and identified the Web Services that are necessary to be developed in order to resolve this issue.

Improve Legal Framework: FAST assisted with revising the Public Procurement Law (PPL) and supporting regulations, which was developed in the previous reporting period by a working group with the support of the FAST Team. The approval process for the PPL has been ongoing through this reporting period. The draft law was approved by Resolution of the Cabinet of Ministers of the Kyrgyz Republic on January 28, 2022. Subsequently, in the first reading of the law, the Parliament approved it, first by the Fiscal and Budget Committee on March 30th and by Plenary on March 31st. It is expected that the Law will be passed during the next quarter. The FAST project has been providing daily advice and support to DPP throughout this process. Additionally, FAST has been drafting the supporting regulations, which will need to be approved within 1 month of approval of the PPL. In March, FAST organized 3 one-day workshops with the Department of Public Procurement on these supporting regulations. Further consultations with other stakeholder groups will be organized by FAST once the Law has been approved.

Improve Policy Framework: FAST prepared the first draft of the Medium-Term Public Procurement Development Program for 2022-2025 in close collaboration with the DPP in the previous quarter. The FAST team is currently waiting on feedback from the department. On March 18th, the department and FAST held a workshop to focus on the Development Program. During this workshop, the DPP received recommendations and comments, which will be incorporated into the Program. The revised strategy will be sent to the Ministry of Finance for review in Q3 of 2022.

Regulation on Standard Qualification Requirements and Technical Specifications: In Q1 2022, FAST submitted the final draft of the Regulation on Standard Qualification Requirements and Technical Specifications to the MoF for final approval. This Regulation was developed at the request of the DPP in order to fulfil the requirements of the current Law on Public Procurement. This requirement is not included in the draft Law currently under approval. For this reason, the Ministry

of Finance have put the approval of the Regulation on hold. Once the Law on Public Procurement has been approved, FAST will seek guidance from DPP on whether they require further assistance.

Develop Guidelines for the Implementation of Centralized Procurement: During the previous reporting quarter, FAST began developing guidelines for the implementation of centralized procurement. This is a follow-on activity to our earlier assessment of the centralized and cooperative procurement study completed earlier. FAST embedded lawyers are currently drafting the regulations for the PPL. The government of Kyrgyz Republic decided that these guidelines should become part of the draft regulation as opposed to standalone guidelines. The government is in the process of drafting and finalizing the regulations which will happen after the PPL is approved. FAST remains on stand-by for follow-on support once the PPL and the regulations are finalized, and if the government would want to move forward with establishing an independent centralized procurement body.

Evaluating Highly Technical Bids: The Government of the Kyrgyz Republic conducts thousands of procurement operations in a year. While the DPP is managing the policy side of public procurement, the procuring entities are responsible for evaluating highly technical bids. During the previous reporting quarter, FAST developed a concept note detailing how to assist procuring entities in better understanding complex bids and developing their capacity to evaluate highly technical bids. In Q3, the development of case studies, a simulation exercise, and training materials relating is ongoing. It is anticipated that this activity will be completed in Q3 2022.

Technical Assistance to Update Training Modules: During the reporting period, the training center, with the support of the MOF, provided training on public procurement, including both in-person and online courses. The in-person courses focused on training procurement specialists and include both a mandatory basic course as well as an advanced level course. However, the material for both the in-person and the online courses has become outdated due to the numerous amendments to the legislation. FAST assisted with providing technical assistance to update the content of the training modules. FAST consulted with relevant stakeholders, and in cooperation with the training center, developed a plan to restructure the training modules. In the future, both the basic and the advanced courses will be mandatory for procurement specialists as provided in the draft new PPL, thus improving procurement capacity. FAST has also prepared a draft workplan to guide the work. The workplan will be implemented following the approval of the Law on Public Procurement and is expected to be completed in Q4, FY2022.

CSOs Public Procurement Monitoring Forum: During the reporting period, FAST held consultations with the DPP, CSO representatives, other donors, and stakeholders to establish a CSO public procurement monitoring forum. The team developed a draft term of reference, which is currently being reviewed internally. The forum will be launched in June 2022.

CSO Engagement Strategy: The draft of the CSO engagement strategy was developed following the roundtable with CSO representatives on November 24, 2021, and with the Public Council of State Entities on December 6, 2021. Based on inputs, received from stakeholders including Council of State Entities, the strategy was revised several times. The draft is currently under internal review and is expected to be finalized by mid-May 2022.

Results: CSOs better understand the importance of good practices in public procurement, are better able to advocate for reform, and indeed, have now advocated for public procurement reform with considerable effect. The DPP and the MoF are fully onboard with public

procurement reform, are implementing change, and have submitted a new public procurement law (PPL) to parliament that if fully enacted would provide the country with a PPL that fully meets international best practice.

Arrears Management in South Sudan

Purpose: As part of the multi-donor engagement effort to strengthen PFM systems in South Sudan, USAID/Juba is utilizing FAST to provide short-term technical assistance to help the Ministry of Finance and Planning (MOFP) reduce the huge amount of domestic expenditure arrears. At the end of 2019, the stock of domestic arrears is estimated at 3.2 percent of GDP, but domestic payment arrears still need to be counted and verified. The problem of domestic expenditure arrears can be seen as a symptom of underlying challenges with budget cycle phases – planning, preparation, execution, and oversight/audit – and a lack of necessary fiscal discipline in the PFM system.

Progress: Activities carried out during the second quarter of 2022 include:

- Mobilization of two international consultants and two local consultants.
- A three-week TDY in January 2022 (Jan 5 – 23, 2022) to help initiate the activity, followed by another three-week TDY in February and March 2022 (Feb 26–Mar 16, 2022)
- Approval of a six-month workplan by the Activity Manager.
- The creation of a template to collect domestic expenditure arrears data. Six MOFP staff were then trained in the use of this template – they, in turn, trained another 137 staff from 69 ministries, departments and agencies on how to complete the template and submit data. As a result, 2,206 domestic expenditure arrears claims were submitted to the MOFP and the FAST team, accounting for \$402.18 million.
- Presentation of the activity to the USAID/Juba Mission Director, Deputy Mission Director, and the Director of the Economic Growth Office; State Department Deputy Political and Economic Chief and the US Embassy Charge d' Affaires; the World Bank; the MOFP First Undersecretary and his Directors General; the Auditor General; representatives from the Embassies of Norway, South African, and Great Britain; and the UN Mission in South Sudan.
- Drafting of the arrears clearance strategy paper (March 2022).
- Planned a third TDY (April 11 to May 22, 2022) to:
 - Conduct root cause analysis interviews with government officials to determine key factors contributing to the arrears.
 - Finalize the arrears clearance strategy paper.
 - Attend PFM Oversight Committee on April 28, where the First Under Secretary will be presenting the Domestic Expenditure Arrears Clearance Strategy.
 - Train MOFP counterparts on the arrears clearance strategy on May 5.
 - Draft of the arrears prevention PFM roadmap.

Results: Expected results in the medium- to long-term include a reduction or elimination of GOSS expenditure arrears and a PFM system that manages public expenditures in ways that meet international standards.

Zambia TADAT Assessment Mission

Purpose: To assess the performance of the Tax Administration of Zambia using the Tax Administration Diagnostic Assessment Tool. This was a virtual “repeat assessment” of the tax system which was initially conducted in May 2016 with additional indicators and based on the 2019 updated field guide. The assessment used new baseline information to determine reform priorities.

Progress. A team comprised of international experts (Norris Miller (International Monetary Fund); Denise Edwards, Justine Nanziri, Tracey-Ann Bonner (IMF Fiscal Affairs Department TADAT Experts), Raphael Kamoto (ATAF); Nthabiseng Debeila (ATAF); and Udo Lautenbacher (USAID)) concluded the assessment on March 21, 2022, and presented a draft Performance Assessment Report to the Zambia Revenue Administration management team at the exit meeting on March 22, 2022. The assessment was carried out across 9 performance outcome areas and compared the current score of the area and sub-area to the scores of 2016; the 2016 scores were used as a benchmark to track developments under the individual performance areas and indicators. On April 5, 2022, USAID consultant Udo Lautenbacher debriefed USAID/Zambia on the assessment conducted by the team.

Written comments are expected from the ZRA mid-April 2022 (within 21 days of the mission end date). The comments will be reflected in the final version of the report following review by the assessment team, IMF FAD and the TADAT Secretariate.

Result: FAST has completed its contribution to the Zambia TADAT mission and has debriefed USAID. The debrief and the TADAT Performance Evaluation Report will both help USAID and the Zambia Revenue Authority better coordinate to enhance DRM in Zambia.

DRM-PFM Assessment in Burundi

Purpose: The PFM and DRM assessment will address the need for Burundi to have an updated strategy for DRM and PFM reforms. It will review the country context, identify major weaknesses both on the supply and demand sides to address and provide actionable, programmatic recommendations to prioritize and inform future USAID investment and other donor assistance.

Progress: A proposal with a budget has been developed and shared with the Burundi/Rwanda mission during an initial debrief. Two international and one out of two local consultants have been identified, interviewed, and selected.

The objectives are this task are:

1. Independently and objectively assess the context and rationale for USAID assistance to the Government of Burundi (GoB) to enhance domestic revenue mobilization (DRM) and budget planning, formulation, and execution (hereafter referred to as public financial management, PFM).
2. Independently and objectively assess the capacity of civil society organizations (CSOs) and watchdog bodies to ensure DRM and PFM reforms lead to transparent, accountable, inclusive, and equitable growth
3. Based on the findings of the assessments, provide a menu of options for USAID programming in these areas.

The team that will lead the assessment will consist of two international consultants (a DRM and a PFM expert) and two local consultants (a DRM and a PFM expert).

IV. PROGRESS AGAINST PLANNED TARGETS

As of the end of this reporting period, FAST 's work has made progress on four indicators. This progress is summarized below and captured in Appendix – I. Appendix – 2 provides the status of all FAST planned deliverables since project start-up.

1. FAST provided 706 hours of training to partner country counterparts and stakeholders in the area of fiscal policy and fiscal administration during Q2. Of the total participants, 31% were women. Of the total hours, 286 hours were conducted in South Sudan and 420 hours were conducted in Kyrgyzstan (indicator **4.1.1-14**)
2. FAST provided 679.5 days of technical assistance in fiscal policy and fiscal administration to counterparts and stakeholders during Q2. Of the total, 448 days were for the Kyrgyzstan activity, either remotely or on-site, and 231.5 days were for the South Sudan activity, either remotely or on-site. (Indicator **4.1.1-15**)
3. During Q2, FAST COP Gallagher trained 20 USAID officers on public finance and fiscal accountability, and 50% of the participants were women. This training was remote. (Indicator **A-1**)
4. For Q2, FAST provided 30.3 days of technical assistance in conducting fiscal policy and fiscal administration assessments. All of this technical assistance was conducted remotely and for the PES activity in Peru. (Indicator **A-3**)
5. FAST delivered two knowledge tools during Q2. Both of these tools were developed under task 16, Arrears Management in South Sudan. These tools were the arrears collection template and the accompanying instructions. (Indicator **A-5**).

Appendix I- AMEL Reporting

FAST Performance Indicators								
Standard Economic Growth Indicators								
Indicator	Measurement Unit	Targets						Notes
		Baseline	2021	2022	2023	2024	Total	
4.1.1 Three-year average in the fiscal deficit as a share of GDP (sp. general government primary net lending/borrowing)	Three-year moving average in the fiscal deficit of Sudan as percentage of GDP	-8.5%	-7.3%	-3.1%	-4.6%	-2.3%		Sudan
		Actual						
			-3.03%					
4.2.10 Foreign trade (X+M) as a percentage of GDP	Total of exports of goods and non-factor services and imports of goods and non-factor services as percent of GDP in Kenya. Baseline datum from World Bank, World Development Indicators	Targets						Kenya Others may be added depending on requirements
		30.5%	30.5%	30.5%	30.5%	30.5%		
		Actual						
			31.4%					
Task Level Indicators								
Training								
Indicator	Measurement Unit	Targets					Notes	
		2021	2021	2023	2024	Total		
4.1.1-14 Person hours of training in fiscal policy and fiscal administration supported by USG assistance	Person hours of training in fiscal policy and fiscal administration supported by USG assistance provided to counterpart of USAID Missions, by gender	100	120	120	120	460	Provided to partner country counterparts and stakeholders Data from FAST records	
		Total Achievements						
		1160 (47%, f)	933(Q2) (33%, f)			2,093 (41%, f)		
		Achievements from Kyrgyzstan						
		1160 (47%, f)	647(Q2) (39%, f)			1,807 (44%, f)		
		Achievements from South Sudan						
0	286 (Q2) (21%, f)			286 (21%, f)				
4.2.1-12 Person hours of training in trade and investment enabling environment supported by USG assistance	Person hours of training in trade and investment enabling environment supported by USG assistance provided to counterparts of USAID Missions, by gender	Targets						
		20	100	100	100	320		
		Achievements						
		0	0			0		

Technical Assistance							
Indicator	Measurement Unit	Targets					Notes
		2021	2022	2023	2024	Total	
4.1.1-15 Number of days of USG supported technical assistance in fiscal policy and fiscal administration provided to counterparts and stakeholders	Number of days of USG supported technical assistance in fiscal policy and fiscal administration provided to counterparts and stakeholders	650	800	800	800	3,050	Technical assistance provided for Kyrgyzstan and South Sudan. Data from FAST records
		Total Achievements					
		695	1,173.5(Q1)			1,1868.5	
		Achievements from Kyrgyzstan					
		695	914.5(Q2)			914.5	
		Achievements from South Sudan					
0	259(Q2)			259			
4.1.1-15 Number of days of USG supported technical assistance in trade and investment enabling environment provided to counterparts and beneficiaries	Number of days of USG supported technical assistance in trade and investment enabling environment provided to counterparts and stakeholders	Targets					
		20	200	200	200	620	
		Achievements					
		0	0			0	
Custom FAST Indicators							
Training							
Indicator	Measurement Unit	Targets					Notes
		2021	2022	2023	2024	Total	
A-1 Person hours of training in fiscal policy and fiscal administration supported by USG assistance	Person hours of training in fiscal policy and fiscal administration to USAID staff supported by USG assistance, by gender	200	600	600	600	2,000	Support to USAID capacity and knowledge and USAID/OOU and Missions. Data from FAST records.
		224 (61% f) ¹	27 (Q2) (44% f)			251 (59% f)	
A-2 Person hours of training in trade and investment enabling environment supported by USG assistance	Number of persons participating in training provided by FAST team times amount of time in training, by gender	Targets					
		50	50	50	50	200	
		Achievements					
		0	0				
Assessments							
Indicator	Measurement Unit	Targets					Notes
		2021	2022	2023	2024	Total	

¹ Estimate in some cases, since participant gender was not usually registered by the event holder

A-3 Number of days of USG supported technical assistance in conducting fiscal policy and fiscal administration assessments	Number of days of USG supported technical assistance in conducting fiscal policy and fiscal administration assessments	800	800	800	800	3,200	Technical assistance provided in various partner countries. Data from FAST records.
		Achievements					
		901 ²	30.3(Q2)			931.3	
A-4 Number of days of USG supported technical assistance in conducting trade and investment enabling environment assessments	Technical assistance measured in terms of Level of Effort to conduct assessments and analytic support	Targets					Technical assistance provided in Kenya.
		350	500	500	500	1,850	
		Achievements					Data from FAST Records.
		554	0			554	
Knowledge Management							
Indicator	Measurement Unit	Targets					Notes
		2021	2022	2023	2024	Total	
A-5 Research papers, best practice notes, or other investigations completed	Complete count of all research papers, best practice notes, or other investigations completed	4	4	4	4	16	
		Total Achievements					
		4	3 (Q2)			5	
		Achievements from South Sudan					
		0	2 (Q2)				
FAST Country-Level Indicators							
Country & Indicator	Measurement Unit	Targets					Notes
		2021	2022	2023	2024	Total	
C-1.1 Kyrgyzstan Number of new procedures or tools adopted by procurement entities to improve public procurement due to USAID assistance	The FAST team will be developing and suggesting changes to procedures and tools for procurement entities. This measure counts the total number of new products developed by the FAST team that are used by procurement entities.	0	8	0	0	8	Counterpart records.
		Achievements					
		0	0			0	
C-1.2 Kyrgyzstan Strengthen Institutional	Total number of internal business processes and organizational structure have	Targets					Counterpart records.
		0	10	0	0	10	

² Indicator A-3 includes all assessments conducted by FAST excluding the assessments conducted in Kyrgyzstan.

Development of DPP	changed annually since baseline. This includes only changes made as a result of documented recommendations made by the project	Achievements					
		0	0			0	

Appendix 2 – Status of outputs and deliverables

Number	Output or deliverable	Task	Original due date	Updated due date	Status
1	Quarterly report 1	1 Core management	1/31/2020	1/31/2020	Approved
2	Quarterly report 2	1 Core management	3/30/2020	3/30/2020	Approved
3	Quarterly report 3	1 Core management	7/30/2020	7/30/2020	Approved
4	First annual report	1 Core management	10/30/2020	9/30/2020	Approved
5	Y2 FAST Work Plan	1 Core management	8/15/2020	8/15/2020	Approved
6	Quarterly Report Y2Q1	1 Core Management	02/26/2021	02/26/2021	Approved
7	Quarterly Report Y2Q2	1 Core Management	04/30/2021	04/30/2021	Approved
8	Quarterly Report Y2Q3	1 Core Management	7/30/2021	7/30/2021	Approved
9	Second annual report	1 Core Management	10/30/2021	10/30/2021	Approved
10	Quarterly Report Y3Q1	1 Core Management	1/31/2022	1/31/2022	Approved
11	Quarterly Report Y3Q2	1 Core Management	4/30/2022	4/30/2022	Submitted
12	AMEL Plan	1 Core management		3/15/2021	Approved
13	Y3 FAST Work Plan	1 Core Management	8/15/2021	8/30/2021	Approved
14	Y4 FAST Work Plan	1 Core Management	8/15/2022	8/30/2022	Not due
15	Initial presentation	2 Revenue ef. study	1/31/2020	2/5/2020	Approved
16	Final report	2 Revenue ef. study	4/1/2020	--	Canceled
17	Training report 1	3 DRM training	5/1/2020	3/31/2020	Approved
18	Philippines assessment	4 PFM for PES	3/31/2020	canceled	Canceled
19	3 rd country assessment	4 PFM for PES	TBD	TBD	Not due
20	Peru assessment	4 PFM for PES	6/30/2020	02/28/2022	COVID delays. In progress.

Number	Output or deliverable	Task	Original due date	Updated due date	Status
21	DR assessment	4 PFM for PES	9/30/2020	10/31/2021	Delivered. Under review
22	Global report	4 PFM for PES	9/30/2020	TBD	COVID delays
23	Final report - Sudan	5 PFM Sudan	upon delivery	1/8/2021	Approved
24	Scoping Study Report	6 Procurement reform Kyrgyzstan	12/30/2020	12/10/2020	Approved
25	Work Plan	6 Procurement reform Kyrgyzstan	12/31/2020	12/31/2020	Approved
26	AMEL Plan	6 Procurement reform Kyrgyzstan	1/30/2021	6/30/2021	Approved
27	Strategic Communication Plan	6 Procurement reform Kyrgyzstan	1/30/2021	1/30/2021	Approved
28	FY21:Q1 progress report	6 Procurement reform Kyrgyzstan	1/30/2021	1/30/2021	Approved
29	FY21:Q2 progress report	6 Procurement reform Kyrgyzstan	4/30/2021	4/30/2021	Approved
30	FY21:Q3 progress report	6 Procurement reform Kyrgyzstan	7/30/2021	7/30/2021	Approved
31	First annual report	6 Procurement reform Kyrgyzstan	10/30/2021	10/30/2021	Approved
32	FY22:Q1 progress report	6 Procurement reform Kyrgyzstan	1/31/2022	1/31/2022	Approved
33	FY22:Q2 progress report	6 Procurement reform Kyrgyzstan	4/30/2022	4/30/2022	Not Due
34	FY22:Q3 progress report	6 Procurement	7/30/2022	7/30/2022	Not Due

Number	Output or deliverable	Task	Original due date	Updated due date	Status
		reform Kyrgyzstan			
35	UNCITRAL Report	6 Procurement reform Kyrgyzstan	1/30/2021	7/30/2021	Approved
36	TPPR Report	6 Procurement reform Kyrgyzstan	1/30/2021	7/30/2021	Approved
37	MAPS Report	6 Procurement reform Kyrgyzstan	1/30/2021	8/15/2021	Approved
38	Medium Term Public Procurement Strategy	6 Procurement reform Kyrgyzstan	6/30/2021	2/15/2022	Delivered. Under Review of client.
39	Report on International Best Practices for Centralized Procurement	6 Procurement reform Kyrgyzstan	9/30/2021	9/30/2021	Approved
40	E-procurement Technical Assistance Roadmap	6 Procurement reform Kyrgyzstan	3/30/2021	11/15/2021	Approved
41	Capacity Building and Training Plan	6 Procurement reform Kyrgyzstan	3/30/2021	4/30/2021	Approved
42	CSOs Engagement Strategy	6 Procurement reform Kyrgyzstan	6/30/2021	02/28/2022	Delivered. Under Review.
43	Training Completion Report 1	6 Procurement reform Kyrgyzstan	3/30/2021	5/20/2021	Approved
44	Training Completion Report 2	6 Procurement reform Kyrgyzstan	6/30/2021	12/20/2021	Approved
45	Training Completion Report 3	6 Procurement reform Kyrgyzstan	9/30/2021	TBD	Not Due

Number	Output or deliverable	Task	Original due date	Updated due date	Status
46	Training Completion Report 4	6 Procurement reform Kyrgyzstan	12/30/2021	TBD	Not Due
47	Training Completion Report 5	6 Procurement reform Kyrgyzstan	3/30/2022	TBD	Not Due
48	Training Completion Report 6	6 Procurement reform Kyrgyzstan	6/30/2022	TBD	Not Due
49	Final report - Kyrgyzstan	6 Procurement reform Kyrgyzstan	9/30/2022	9/30/2022	Not Due
50	Final report - Bangladesh	7 Tax Benchmarking Assessment	10/30/2020	12/30/2020	Approved
51	Update 1 on FSR tracker	8 FSR tracker	10/30/2020	10/26/2020	Approved
52	Update 2 on FSR tracker	8 FSR tracker	1/30/2021	1/30/2021	Approved
53	Kenya inception report	9 Kenya TCB	12/24/2020	12/24/2020	Approved
54	Kenya draft report	9 Kenya TCB	2/28/2021	05/10/2021	Approved
55	Kenya - TCB Final Report	9 Kenya TCB	3/31/2021	5/30/2021	Approved
56	Report Outline	10 Tax Reform Primer	05/30/2021	05/30/2021	Approved
57	Tax Reform Primer	10 Tax Reform Primer	05/30/2021	05/30/2021	Approved
58	Report Outline	11 Public Debt Primer	07/12/2021	07/12/2021	Delivered
59	Public Debt Primer	11 Public Debt Primer	07/12/2021	01/31/2022	Delivered. Under review.
60	Work plan	13 Fragile States	5/15/2021	5/17/2021	Delivered
61	Outlines for country studies	13 Fragile States	5/15/2021	5/17/2021	Delivered
62	Summary of research report	13 Fragile States	11/15/2021	5/15/2022	Delayed. In progress.
63	Final report	13 Fragile States	11/20/2021	5/15/2022	Delayed. In progress.

Number	Output or deliverable	Task	Original due date	Updated due date	Status
64	Work plan	14 Civil Service Reform	5/15/2021	5/30/2021	Accepted by AM - COR need not approve
65	Report outline	14 Civil Service Reform	6/15/2021	6/16/2021	Accepted by AM - COR need not approve
66	Final report	14 Civil Service Reform	9/30/2021	02/15/2022	Delivered. Under Review.
67	Summary report	14 Civil Service Reform	9/30/2021	02/15/2022	Delivered. Under Review.
68	Webinar (may be requested)	14 Civil Service Reform	TBD	TBD	Not Due
69	Concept and methods	15 Debt Transparency Monitor	6/15/2021	6/15/2021	Accepted by AM - COR need not approve
70	DTI database, visualizations	15 Debt Transparency Monitor	9/10/2021	12/28/2021	Approved
71	Work plan	16 South Sudan Arrears Mgmt	12/15/2021	1/31/2022	Approved.
72	Draft Strategy Paper	16 South Sudan Arrears Mgmt	02/10/2022	03/31/2022	Delivered. Under review.
73	Final Strategy Paper	16 South Sudan Arrears Mgmt	4/30/2022	4/30/2022	Not Due
74	Roadmap for expenditure management	16 South Sudan Arrears Mgmt	6/25/2022	6/25/2022	Not Due
75	Workshop/webinar	16 South Sudan Arrears Mgmt	TBD	TBD	Not Due
76	Third Annual Work Plan	1 Core management	9/30/2021	9/30/2021	Approved
77	Third Annual Financial Plan	1 Core management	9/30/2021	9/30/2021	Approved
78	Fourth Annual Financial Plan	1 Core management	9/30/2022	9/30/2022	Not Due